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Michael Best & Friedrich LLP

*Elizabeth Eiche*  
Signature

*October 27, 2005*  
Date of Signature

**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

Applicant: Steven C. Thompson, et al.	)	Group Art Unit: 3634
	)	
Serial No.: 10/824,007	)	Examiner: Hugh B. Thompson
	)	
Filed: April 14, 2004	)	Confirmation No.: 5523
	)	
For: "MODULAR RACK	)	Date: October 27, 2005
CONVERSION APPARATUS	)	
AND METHOD"	)	Atty. Ref. No.: 205327-9020

**COMMENTS ON STATEMENT OF REASONS FOR ALLOWANCE**  
**UNDER 37 C.F.R. 1.104(e)**

Commissioner for Patents  
PO Box 1450  
Alexandria, VA 22313-1450

Sir:

The following comments are submitted in response to the July 27, 2005 Notice of Allowance and accompanying Notice of Allowability issued in the above-referenced patent application.

In the Notice of Allowability, the Examiner provides reasons for the allowance of independent claims 4, 17, 28, 37, 42, 44, 46, 49, 52, 59, 62, 67, 77, 82, 87, 97, and 103.


The Applicant respectfully submits that the Reasons for Allowance do not set forth all of the reasons why claims 4, 17, 28, 37, 42, 44, 46, 49, 52, 59, 62, 67, 77, 82, 87, 97, and 103 (and

the claims dependent therefrom) are allowable. In particular, a number of other features, elements, and functional relationships claimed in claims 4-90 and 92-107 provide additional and different bases for allowance of the claims.

Also, the Applicant respectfully submits that the Reasons for Allowance provided for several of the allowed independent claims paraphrase a number of the features, elements, and functional relationships claimed therein (whether by using alternative terminology or by referencing features, elements and/or relationships not specifically recited). Therefore, the Applicant respectfully submits that the Reasons for Allowance presented for some of the claims are not accurate.

The Applicant respectfully submits that each of claims 4-90 and 92-107 are separately patentable based upon the combinations of features and elements (and relationships thereof) claimed in claims 4-90 and 92-107 rather than upon any one feature, element, or sub-combination of features and/or elements, as indicated in the Reasons for Allowance.

Respectfully submitted,

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